

§ 210.12-17

17 CFR Ch. II (4-1-10 Edition)

⁴The total of columns I and J should agree with the amount shown for income statement caption 7.
⁵Totals should agree with the indicated balance sheet and income statement caption amounts, where a caption number is shown.

[46 FR 54338, Nov. 2, 1981, as amended at 57 FR 45293, Oct. 1, 1992; 64 FR 1734, Jan. 12, 1999]

§ 210.12-17 Reinsurance.

[For insurance companies]

Column A	Column B	Column C	Column D	Column E	Column F
	Gross amount	Ceded to other companies ¹	Assumed from other companies	Net amount ²	Percentage of amount assumed to net ³
Life insurance in force. Premiums: Life insurance. Accident and health insurance. Property and liability insurance. Title insurance.					
Total premiums.					

¹ Indicate in a note any amounts of reinsurance or coinsurance income netted against premiums ceded.
² This Column represents the total of column B less column C plus column D. The total premiums in this column should represent the amount of premium revenue on the income statement.
³ Calculated as the amount in column D divided by amount in column E.

[46 FR 54338, Nov. 2, 1981]

§ 210.12-18 Supplemental information (for property-casualty insurance underwriters).

Affiliation with registrant	De-ferred policy acquisition costs	Re-serves for un-paid claims and claim adjustment ex-penses	Dis-count, if any, de-ducted in col-umn C ⁴	Un-earned pre-miums	Earned pre-miums	Net in-vest-ment income	Claims and claim adjustment ex-penses incurred related to		Amorti-zation of de-ferred policy acqui-sition costs	Paid claims and claim adjust-ment ex-penses	Pre-miums written
							(1) Current year	(2) Prior years			
Column A	Col-umn B	Col-umn C	Col-umn D	Col-umn E	Col-umn F	Col-umn G		Col-umn H	Col-umn I	Col-umn J	Col-umn K
(a) Consolidated property-casualty entities ²											
(b) Unconsolidated property-casualty subsidiaries ^{2,3}											
(c) Proportionate share of reg-istrant and its subsidiaries' 50%-or-less-owned property-casualty equity investees ^{2,3}											

¹ Information included in audited financial statements, including other schedules, need not be repeated in this schedule. Columns B, C, D, and E are as of the balance sheet dates, columns F, G, H, I, J, and K are for the same periods for which income statements are presented in the registrant's audited consolidated financial statements.

² Present combined or consolidated amounts, as appropriate for each category, after intercompany eliminations.

³ Information is not required here for 50%-or-less-owned equity investees that file similar information with the Commission as registrants in their own right, if that fact and the name of the affiliated registrant is stated. If ending reserves in any category (a), (b), or (c) above is less than 5% of the total reserves otherwise required to be reported in this schedule, that category may be omitted and that fact so noted. If the amount of the reserves attributable to 50%-or-less-owned equity investors that file this information as registrants in their own right exceeds 95% of the total category (c) reserves, information for the other 50%-or-less-owned equity investees need not be provided.

⁴ Disclose in a footnote to this schedule the rate, or range of rates, estimated if necessary, at which the discount was computed for each category.

[49 FR 47599, Dec. 6, 1984]